G.R.S. IX—5]

Previous references. 1923-24 (G. F.)

File No. 76-23

Serial Nos. 1 & 2

Later references.

G. F. 76-23-3 & 4.
GF 138. 26. 142
Pers. Dept. 17-36.

Preserve
Jmk
5.11.23

Preserved

DRC
D/16/3/1945

GENERAL AND REVENUE SECRETARIAT.

P-20-E

Serial Nos. 2

Part B for June 1924

SUBJECT

Delegation of powers to the Dewan of Jaypore & to the Private Secretary to H.H. to incur certain items of expenditure incidental to their official residences.

To All Heads of Depts.
Secretaries to Govt
Dy Commrs of Distts.

No. FL: 7106-66 of 28-6-1924

Directions for observance by all authorities vested with powers of sanctioning expenditure, a rule of financial propriety

G. R. S. III-21

General and Revenue Secretariat.

52469

G-7. File No. 96 of 1923.

Serial No.

A CANON OF FINANCIAL PROPRIETY.

1) For regulating expenditure of public funds, certain "canons of financial propriety" are prescribed in British India and one of these is the following:-

"No authority should exercise its powers of "sanctioning expenditure to pass an order "which will be, directly or indirectly, to "its own advantage."

2) It is necessary to lay down a rule of this kind and I would, therefore, request that it may be approved and ordered to be observed by all authorities vested with powers of sanctioning expenditure.

DEWAN.) 23-11-23

3) Lapse: 20/12

4) Copy

5) Read 31/12/23

To Secy)

6) Please put up a draft G.O. and DSN

7) D.S.N and a G.O are put up for approval 2/1/24 Read & sd 4/1/24

8) Secy 3/1/24) To Secy)

9) Amen

10) Read 6.1.24

11) Dewan) Yes

DEWAN'S OFFICE
Rcvd. on JAN 7 1924
Regn. No. 4647

NOTE—Contn. sheet.

4.7.96 - 23

2

Submitted to His Highness.

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12 For regulating expenditure of public funds, certain 'canons of financial propriety' are prescribed in British India and one of the most important of these is the following:-

S

"No authority should exercise its powers of sanctioning expenditure to pass an order which will be, directly or indirectly, to its own advantage."

13 I consider that a ruling of the kind is necessary for observance by all authorities in Mysore vested with powers of sanctioning expenditure. A draft Government Order has accordingly been put up in the matter and is submitted for the gracious approval of His Highness.

T

Bangalore,)
8th Jany. 1924.)

8 JAN 1924

CSR.

G. 7[redacted]6-20 3

Record of Cases submitted for the Orders of His Highness the Maharaja

Subject.

Draft Government Order prescribing
336
8-1-24 a Canon of Financial Propriety.

5014

14) **Order.**

~~KRW~~

14/1/24

15) Keep for further action in the light of the instructions given on 17.3.24

Left 183

G. R. S. III-2]

General and Revenue Secretariat. | G-7. File No. 76 of 1923.

Serial No.

16) The point required to be considered ~~was~~ is whether every item of expenditure -- whatever its nature or however small the amount -- relating to the official residences of the Dewan should be submitted for the sanction of His Highness. I do not think it is necessary to obtain such sanction for normal items of charges or for petty items of expenditure.

17) The kinds of expenditure incidental to the official residences of the Dewan may be brought under the following classes:-

1.	Contingencies.	12. Genl. Administration 2. Dewan & Members of Council, Official Residences (1) Contingencies.
2.	Repairs of Buildings.	24. Civil Works
3.	Repairs of furniture.	-do-
4.	Purchase of new furniture.	-do-
5.	Original Building Works.	-do-

18) Expenditure coming under classes 1, 2, and 3 need not, I think, be considered as requiring special ~~grants~~ Sanction, and within ~~the~~ Budget grants, such expenditure may be admitted on the authority of the orders of the Dewan. Items of expenditure coming under classes 4 and 5 may be treated as requiring sanction of His Highness.

Mull 2.v.3.24

Dewan)

19) Agree. In regard to furniture items (4), a limit may be fixed for the same annually say of Rs 10 for small articles and Rs 100 for

NOTE—Contn. sheet.

1- Urgency. Eg a Cane chair or table

2269

G. R. S. III-2]

General and Revenue Secretariat. | G.T. File No. 96 of 1923

Serial No.

This Limit for Coly. may be Changed. may be raised at 500/- for major 300 for Coly, & 300/- for Agrahar

143

20) DSH Noted Sd/- 24/3/24.

Director

21) Ans/-

4.7.96-28

(1 b)

Submitted to His Highness.

Page 2 of office Note

22) In continuation of my Submission Note dated 8th January 1924 regarding the rule that no authority should exercise his powers of sanctioning expenditure to pass an order which will be to his own advantage, I beg to submit for orders, a point relating to the expenditure incidental to the official residences of the Dewan.

23) It does not appear to be necessary to submit for the sanction of His Highness, every item of this expenditure -- whatever its nature or however small its amount. The items of expenditure are the following:-

1. Contingencies
2. Repairs of buildings
3. Repairs of furniture
4. Purchase of new furniture
5. Original building works.

24) The items coming under 1, 2 and 3 are normal and it is not necessary to insist upon obtaining special sanction to them. Items coming under classes 4 and 5 however, require such sanction which should be applied for. In regard to purchase of new furniture, however, a small delegation of power may be permitted, to provide for cases in which petty purchases are occasionally found necessary. Such purchases may be allowed up to an annual limit of Rs. 500 for each of the buildings at Ooty, Mysore and Bangalore allowed for the use of the Dewan. This limit is small, and will avoid unnecessary references to His Highness. Similar rules may be issued in respect of the perquisites of the Private Secretary to His Highness.

25) I request the gracious approval of His Highness to the proposal submitted in this note.

Bangalore,
25th March 1924.

25 MAR

EWU.
CSR

G.7.76-23 Confidential (7)

Record of Cases submitted for the Orders of His Highness the Maharaja

Subject.

Delegation of powers to the Dewan of Mysore and to the Private Secretary to His Highness to incur certain items of expenditure incidental to their official residences.

767

With DO letter No 229 dated 8.4.24

26) *Order.*

~~KRW~~

7/4/24

G7 96-25-1

D.O. No. 229
With one file.

The Palace,
Bangalore.

8th April 1924.

My dear Sir,

With reference to file No.615 dated the 25th March 1924, I am directed to say that the proposal made in regard to the expenditure incidental to the official residences of the Dewan, is approved. But in regard to the perquisites of the Private Secretary to His Highness the Maharaja, no orders are called for, as that officer can apply for sanction in the usual course.

Yours sincerely,

Mirza M. Ismail

Raja Mantra Dhurina,
A.R. Banerji Esq., C.S.I., C.I.E.,
Bangalore.

(41)

F. R. S. III-2]

WD 2310—GPF—10,000—31-5-24

General and Revenue Secretariat	File No.	of 19

Serial No.

To - All Addl of Deptl Secretaries, Govt & Deputy Comrs of Dists.

Issued . No 72-7106-66 D. 28.6.24 Sanctioning by all authorities respectively to rule of financial propriety -

13
30.6.24

NOTE—Contn. sheet.

4.2.76-13

Rules framed by the Secretary of State in Council under section 96 D (1) of the Government of India Act.

---

10. (a) The Auditor General, without prejudice to his other audit functions, is responsible that audit is conducted with reference to the following canons, namely:-

(1) Every public officer should exercise the same vigilance in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

(2) Money borrowed on the security of allocated revenues should be expended on those objects only for which, as provided by rules made under the Act, money may be so borrowed.

If the money is utilized on works which are not productive, arrangements should be made for the amortization of the debt.

(3) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.

(4) Government revenues should not be utilised for the benefit of a particular person or section of the community unless -

(i) the amount of expenditure involved is insignificant, or
(ii) a claim for the amount could be enforced in a court of law, or
(iii) the expenditure is in pursuance of a recognised policy or custom.

(5) No authority should sanction any expenditure which is likely to involve at a later date expenditure beyond its own powers of sanction.

(6) The amount of allowances, such as travelling allowances, granted to meet expenditure of a particular type, should be so regulated that the allowances are not on the whole sources of profit to the recipients.

(b) The Auditor General or any principal auditor should bring to the notice of the Governor General in Council or the local Government, as the case may be, any breach of one of these canons.

Please place
this in the file
re Cervons of
financial
propriety
Lucy:
6/6/24

S. 7. 76 - 23

Statement of charges for 3 yrs

Year	Awdry House	Bhavani House	Bhavani House	Baba Bungalow	Lake view Mysore
1920-21					
Furniture	—	—	492	—	—
Original	2151	2402	2079	2734	10628
Repairs	5005	4070	4574	1235	984
Total	7156	6472	7145	3969	11612
1921-22					
Furniture	—	—	597	14272	—
Original	371	—	832	4463	561
Repairs	8277	5070	5295	3643	614
Total	8648	5070	6724	22378	1175
1922-23					
Furniture	—	—	—	5062	—
Original	—	—	109	31022	65
Repairs	4234	1431	4054	1082	489
Total	4234	1431	4163	37166	424
Grand total					
Furniture	—	—	1089	19334	—
Original	2522	2402	3020	38219	11124
Repairs	17516	10571	13923	5960	2087
Total C.	20038	12973	18032	63513	13211

Ser	Date	Authority		Outlay 20-21	Outlay 21-22	Outlay 22-23
			20-21			
532	12/19	C. Engr	Supplying furniture to the Sylvanian House at Ooty	492 ✓	—	—
635	1/21	—do—	—do—	—	597 ✓	—
			21-22			
14271	3/22	—do—	Purchasing furniture to Baba Bros Lodge at Bangalore	—	14272 ✓	—
			22-23			
3750	1/23	—do—	Purchasing draperies	—	—	3811 ✓ (23/+21/8)
5062	12/23	—do—	Wall brackets & upholstery. for Baba Bros			
8812						
—	—	—	Supplying furniture to Baba Bros	—	—	1251 ✓
			23-24			
5923	2/24	P.W.S.	Supplying furniture to Lake view at Mysore	4140		outlay to date during 23/24

Awdry House (Private Secy)
Bhavani House (Dewan Sahib)
Sylvanian House (used by Govt. Offrs)

20-21

Estim	Date of Sanctn	Authority		Outlayin 20-21	do in 21-22	do 22-23	do 23-24 todate
2912	2/21	C.E	Constg. two Bath Rooms at Bangalore) Previous outlay	2151 (374)	✓		
1580	11/19	do	Roofing with Mangalore tiles over the Cottage attached to Glenview House at Ooty	149	✓		
			Previous outlay	1344	✓		
1380	12/19	do	Constg. a Portico in front of Glenview House at Ooty	1430	✓		
1900	1/19	do	Fencing the Compound of Awdry House at Fern Hill by Fencing	526	✓		
			Previous outlay	1364			
467	4/21	S.E	Converting a low shed into a European Kitchen at Balla House	465	✓		
2260	12/20	S.E	Providing one more Tennis Court and Badmington Court in the Compound of Awdry House at Fern Hill	1625 ✓ +371	✓		
2245	12/18	C.E	Renewing the roof of Glenview House at Ooty	152	✓		
			Previous outlay	2326	✓		
2447	12/20	S.E	Constg. pucca bath room to the Office block of Observatory House in lieu of Zinc Sheet Shed	2402	✓		
—			Installing additional lights in the European Kitchen of the Balla House Loader	118	✓		

470	11/19	S.E.	Fencing the flower + vegetable garden in the compound of Glenview House at Tea Hill	348 ✓ + 22 ✓

Repairs 20–21

3431	5/21	C.E	A.R. of Glenview House	3688 ✓
3215	5/21	—do—	A.R. of Bhavani House	3850 ✓
7769	5/21	—do—	A.R. of Aruvy House	4317 ✓
1242	1/21	—do—	A.M. of Glenview House	886 ✓
1200	12/20	—do—	A.M. of Aruvy House	688 ✓
815	4/21	—do—	A.M. of Bhavani —do—	220 ✓
1234	2/21	—do—	Spl. repairs of Balla Bruin Lodge	—510 ✓
			Previous outlay	2961
			Total	2449 +229 ✗
778	2/21	S.E	A.R. of Balla Bruin Lodge	790 ✗
250	3/21	EE	Urgent repairs to Bamboo chicks in Balla Bruin at Pykara	225 ✗
225	6/21	EE	Repg. the bathroom of Balla Bruin at Pykara	220 ✗

21–22

5240	5/22	C.E	Supply. to the Bradlaw Bungalow at Belvoir	3959 + 3368
521	6/22	do		
5761				
920	6/21	S.E	Erecting a zinc sheet shed for the protection of fuel in the Compound of Governor House	810 + 109
244	1/21	E.E	Supply. to the drainage of Bradlaw Bungalow at Belvoir	235
288	5/22	C.E	Installing additional Electric Lights & a ceiling fan in the Bradlaw Bungalow	269

Repairs

21–22

5912	5/22	P.W.S	A.R. of Aundh House	5992
480	11/21	E.E	Urgent repairs to the Servants Cabins at Bradlaw Bungalow	228
2150	5/21	C.E	Certain urgent repairs reqd. to the Front portico of the Bradlaw Bungalow	2000
2775	12/21	do	A.R. of Governor House	4246
Excess of 1471 thereon 1 Sup C.E in RE BG40A] 14-11-22			" "	
4008	2/22	C.E	A.R. of Governor House.	4156
1025	1/22	S.E	A.R. of Governor House	914
1410	11/21	C.E	A.R. of Aundh House	1193

1369	10/21	S.E	A.M. of Observer House	1049 ✓
850	11/21	S.E	A.R of Baltha Bramin Lodge	836 ✓
1658	12/21	C.E	Std. repairs of Anatory House	1092 ✓ + 192 ✓
—	—	—	Present simple to Baltha Bramin Lodge	350 ✓

22–23

14320	1/23	C.E	Constg. Upper floor to the left wing at Baltha Bramin Lodge	12799 ✓
—	—	—	Additions, alterations + simple to Baltha Bramin Lodge	14855 ✓
350	2/22	C.E	Converting the fuel godown into a European Kitchen in the Compound of Anatory House	292

Repairs 22/23

3898	9/23	C.E	A.R of Anatory House	3302 ✓
			A.M of —— do ——	740 ✓
				4042 ✓
—	—	—	A.R. of Observer House	2125 ✓

overlay/alteration vide Lis No B 3601 D/22 12/23

2589	4/23	C.E	A.R of Observer House	1999 ✓
—	—	—	A.M. of Observer House	1929 ✓
—	—	—	A.M. of Observer House	432
1179	6/23	C.E	A.R of Baltha Bramin	1082 ✓

Lake view at Mysore

20-21 - Original

10760	$\frac{8}{20}$	C.E	Employ. Lake view at Mysore	10628 + 561 − 65
SE 3933	1/21	— do —		
14693				

Returns in 20-21

790	$\frac{12}{20}$	SE	A.R. of Lake view	984.

21-22 Returns

680	$\frac{9}{21}$	EE	A.R of Lake view	614

22-23 Returns

560	$\frac{9}{22}$	EE	A.R of Lake view	489

G.R.S. VI G 34]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

General and Revenue Secretariat

( )

, *the* 192 .

Date of issue.... 28.6.24 .....

Signed by M. M. A. Banajchar

Section G.1.

File No. 76.23

Serial No. 2

Proceedings of the Government of His Highness the Maharaja of Mysore

~~Read~~—

May this be

i Printed ? Yes

ii treated as a standing order ? Yes

iii published in the ~~Gazette~~, English Part ? Yes

iv translated ? Yes

v placed at the disposal of the press ? Yes

vi published in the Gazette, Kannada Part ? Yes

Order Thereon No. FL 4106-66

The following rule ~~Laws~~ of financial Propriety is prescribed ~~Laid down~~ for observance by all authorities vested with ~~the~~ powers of sanction

expenditure -

"No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage"

2. The Comptroller is requested to enforce this order strictly as a fundamental principle of audit and to incorporate it in the Mysore Account Code —

Yr. obt. servt.
Secretary to Govt.

To all Heads of Depts
Secretaries to Govt
DC's of Dists

read
4/1/24

In the copy of the Comptr's make the following addition:-

Copied by
Examined by

Compared with the original

Dewans Official records

The general principle enunciated in

WL 1453—GPSD—1,000,00—21-12-23

4/6/24

Government of His Highness the Maharaja of Mysore.

FINANCIAL DEPARTMENT.

G. O. No. Fl. 7107-66—G. F. 76-23-2, dated 28th June 1924.

A Canon of Financial Propriety.

Prescribes —— for observance by all authorities vested with powers of sanctioning expenditure.

ORDER NO. FL. 7107-66—G. F. 76-23-2, DATED 28TH JUNE 1924.

The following rule of financial propriety is prescribed for observance by all authorities vested with powers of sanctioning expenditure.

"No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage."

2. The Comptroller is requested to enforce this order strictly as a fundamental principle of audit and to incorporate it in the Mysore Account Code.

M. N. KRISHNA RAO,
Financial Secretary to Government.

To—All Heads of Departments.
The Secretaries to Government.
The Deputy Commissioners of Districts.

EXD.—P. S. R. N.

W D 2—GPB—485—4-7-24